

all combinations of the foregoing;" and puts on the free list: "429. Camphor, crude." The importation appears to be an essential oil. It comes with crude camphor from the tree, and is separated from the camphor crystals by drainage. It is expressed from them by gravitation, and is in some sense an expressed oil. It has been classified under paragraph 60, as an oil, against a protest that it belongs under 429, as camphor, crude. Camphor, crude, implies what may become camphor, refined. This oil, although it may be called "camphor oil" because of its origin, contains no camphor, and can never become camphor. It is not in fact, nor is it called, camphor, crude. Decision of general appraisers affirmed.

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BACHE et al. v. UNITED STATES.

(Circuit Court, S. D. New York. December 9, 1896.)

No. 2,019.

CUSTOMS DUTIES—CLASSIFICATION—WINDOW GLASS.

Cylinder, crown, or common window glass, which has either been colored throughout when melted, or colored on the outsides by flashing, is subject to the additional duty imposed by paragraph 118 of the tariff act of 1890 upon such glass "when ground, obscured, \* \* \* colored, or otherwise ornamented or decorated," and is not dutiable under paragraph 122, as stained or painted window glass, though called in the trade "stained window glass."

This was an appeal by Semon Bache & Co. from a decision of the board of general appraisers sustaining the classification, by the collector of the port of New York, of certain window glass imported by them. The collector classified the glass as cylinder, crown, or common window glass, dutiable under paragraph 112 of the tariff act of 1890, and subject to the additional duty of 10 per cent. imposed by paragraph 118. The importers protested, on the ground that the glass should have been classified, according to size, under paragraph 112 only, or at 45 per cent. ad valorem, under paragraph 122, and that paragraph 118 did not apply, because none of the processes therein referred to had been applied to it after it became window glass.

W. Wickham Smith, for plaintiffs.

James T. Van Rensselaer, for the United States.

WHEELER, District Judge. The act of 1890 provided, by paragraph 112, for a duty by the pound on "unpolished cylinder, crown and common window glass"; and, by paragraph 118, for an additional duty of 10 per centum ad valorem on "cylinder, crown or common window glass, when ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, stained, colored, or otherwise ornamented or decorated"; and, by paragraph 122, for a different duty on "all stained or painted window glass, and stained or painted glass windows." The importation in question is of cylinder, crown, or common window glass, a part of which was colored throughout when melted, and the rest on the outsides, by flashing. All of it is

window glass colored and obscured exactly according to the description and provisions of paragraph 118. It was assessed by the collector according to these provisions, and on a protest that it was stained window glass, under paragraph 122, his classification was affirmed by the board of general appraisers.

The evidence shows that it is called in the trade "stained window glass," but that does not change its nature, nor take it out of its specific description by which it was placed. Stained or painted window glass is a different thing; and confounding these names does not make them the same thing. The express provision of the law placing this duty upon this kind of window glass is not obviated by this confusion. It does not seem to be a question of trade-names, but a question of description, and that appears to have been well followed. Decision affirmed.

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BARTRAM et al. v. UNITED STATES (two cases).

UNITED STATES v. BARTRAM et al.

(Circuit Court, S. D. New York. December 9, 1896.)

Nos. 2,326, 2,341, and 2,386.

CUSTOMS DUTIES—REIMPORT OF AMERICAN MANUFACTURES—REGULATIONS AS TO PROOFS.

The regulations for making proof, under paragraph 387 of the tariff act of 1894, of the identity of articles of American manufacture, imported without change, after exportation, must be prescribed after the passage of the act, and those in force before its passage are not applicable. Accordingly, *held* that, until such regulations are made, there are none to be complied with to entitle such articles to free entry.

These were two appeals by Bartram Bros. from decisions of the board of general appraisers affirming the assessment of duty by the collector of the port of New York upon certain bags, coverings of sugar, imported by the appellants, and claimed by them to be entitled to free entry, under paragraph 387 of the tariff act of 1894, as bags of American manufacture, exported empty, and returned filled with foreign produce. The collector rejected this claim, on the ground that the fact was not proved in accordance with the treasury regulations of 1892. The third appeal was by the government from a decision in a like case, sustaining the sufficiency of the proof.

Benjamin Barker, for the importers.  
H. D. Sedgwick, Asst. U. S. Atty.

WHEELER, District Judge. These importations are of domestic bags, imported by the exporter, and claimed to be free of duty, under paragraph 387 of the tariff act of 1894. In the two former cases this claim appears to have been rejected, because proof was not made "in the form required by article 336 of the treasury regulations of 1892," and reversal of the other is sought for the same reason. But proof under this paragraph of the act of 1894 was to be made, under general regulations "to be prescribed by the secre-